

**2005 Schedule M Other Additions and Subtractions**

Attach to your Form IL-1040

(for Form IL-1040, Lines 3 and 9)

Attachment Sequence No. 7

Read this information first

Complete this schedule if you are required to add certain income on Form IL-1040, Line 3, or entitled to take subtractions on Form IL-1040, Line 9.

Note If you are required to complete Schedule 1299-C, Schedule F, or Form IL-4562, you must do so before you complete this schedule.**Step 1: Provide the following information**

Write your name as shown on Form IL-1040.

Write your Social Security number.

Step 2: Figure your additions for Form IL-1040, Line 3

Write the amount of


- | | | | |
|---|---|---|-------|
| 1 | Your child's federally tax-exempt interest and dividend income as reported on U.S. Form 8814 | 1 | _____ |
| 2 | Distributive share of additions you received from a partnership, S corporation, estate, or trust.
Attach Schedule K-1-P or Schedule K-1-T. | 2 | _____ |
| 3 | Withdrawals you made from your Medical Care Savings Account, and the interest earned, if not included in your adjusted gross income | 3 | _____ |
| 4 | Lloyds plan of operations loss, if reported on your behalf on Form IL-1023-C and included in your adjusted gross income | 4 | _____ |
| 5 | Earnings distributed in 2005 from IRC Section 529 college savings and tuition programs if not included in your adjusted gross income (Do not include distributions from "Bright Start" or "College Illinois" programs.) | 5 | _____ |
| 6 | Illinois special depreciation addition amount from Form IL-4562, Step 2, Line 4. Attach Form IL-4562. | 6 | _____ |
| 7 | Business expense recapture (nonresidents only) | 7 | _____ |
| 8 | Other income - Identify each item _____ | 8 | _____ |
| 9 | Add Lines 1 through 8. Write the amount here and on Form IL-1040, Line 3. → | 9 | _____ |

Step 3: Figure your subtractions for Form IL-1040, Line 9

Write the amount of

- | | | | |
|----|---|-----|-------|
| 10 | Contributions made in 2005 to the following college savings plans | | |
| a | "Bright Start" College Savings Pool | 10a | _____ |
| b | "College Illinois" Prepaid Tuition Program | 10b | _____ |
| 11 | Distributive share of subtractions from a partnership, S corporation, trust, or estate. (Do not include any amounts contained in Line 20 of this schedule.) Attach Schedule K-1-P or Schedule K-1-T. | 11 | _____ |
| 12 | Restoration of amounts held under claim of right under Internal Revenue Code, Section 1341 | 12 | _____ |
| 13 | Contributions to a job training project | 13 | _____ |
| 14 | Expenses related to federal credits or federally tax-exempt income | 14 | _____ |
| 15 | Interest earned on investments through the Home Ownership Made Easy Program | 15 | _____ |
| 16 | Illinois special depreciation subtraction amount from Form IL-4562, Step 3, Line 10. Attach Form IL-4562. | 16 | _____ |
| 17 | Add Lines 10a through 16 and write the amount here and on Page 2, Line 18. → | 17 | _____ |

Step 3: Continued

18	Write the amount from Page 1, Line 17.	18	_____
Write the following amounts only if included in Form IL-1040, Lines 1, 2, or 3			
19	August 1, 1969, valuation limitation amount from your Schedule F, Line 17. Attach Schedule F and required federal forms.	19	_____
20	Enterprise zone and high impact business dividend subtraction amount from your Schedule 1299-C, Step 1, Line 7. Attach Schedule 1299-C.	20	_____
21	Recovery of items previously deducted on U.S. 1040, Schedule A	21	_____
22	Ridesharing money and other benefits	22	_____
23	Payment of life insurance, endowment, or annuity benefits received	23	_____
24	Your employer's contributions made on your behalf to an account established under the Medical Care Savings Account Act and the interest earned	24	_____
25	Lloyds plan of operations income if reported on your behalf on Form IL-1023-C	25	_____
26	Income earned by certain trust accounts established under the Illinois Pre-Need Cemetery Sales Act	26	_____
27	Education loan repayments made for primary care physicians who agree to practice in designated shortage areas under the Family Practice Residency Act	27	_____
28	Reparations or other amounts received as a victim of persecution by Nazi Germany	28	_____
29	Interest on the following tax-exempt obligations of Illinois state and local government. Attach a copy of the statement that identifies the payer and the amount of interest for each obligation.		
a	Illinois Housing Development Authority bonds and notes (except housing-related commercial facilities bonds and notes)	29a	_____
b	Export Development Act of 1983 bonds	29b	_____
c	Illinois Development Finance Authority bonds, notes, and other evidence of obligation (venture fund and infrastructure bonds only)	29c	_____
d	Quad Cities Regional Economic Development Authority bonds and notes (if declared to be exempt from taxation by the Authority)	29d	_____
e	College Savings bonds	29e	_____
f	Illinois Sports Facilities Authority bonds	29f	_____
g	Higher Education Student Assistance Act bonds	29g	_____
h	Illinois Development Finance Authority bonds issued under the Illinois Development Finance Authority Act, Sections 7.80 through 7.87	29h	_____
i	Rural Bond Bank Act bonds and notes	29i	_____
j	Illinois Development Finance Authority bonds issued under the Asbestos Abatement Finance Act	29j	_____
k	Quad Cities Interstate Metropolitan Authority bonds	29k	_____
l	Southwestern Illinois Development Authority bonds	29l	_____
m	Illinois Finance Authority bonds issued under the Illinois Finance Authority Act, Sections 820.60 and 825.55 or the Asbestos Abatement Finance Act	29m	_____
30	Interest on the following non-U.S. government bonds. Attach a copy of the statement that identifies the payer and the amount of interest for each obligation.		
a	Bonds issued by the government of Guam	30a	_____
b	Bonds issued by the government of Puerto Rico	30b	_____
c	Bonds issued by the government of the Virgin Islands	30c	_____
d	Bonds issued by the government of American Samoa	30d	_____
e	Bonds issued by the government of the Northern Mariana Islands	30e	_____
f	Mutual mortgage insurance fund bonds	30f	_____
31	Amount of your child's interest from U.S. Treasury and U.S. agency obligations or from sources in Line 29 or 30 as reported on U.S. Form 8814	31	_____
32	Add Lines 18 through 31. Write the amount here and on Form IL-1040, Line 9. 	32	_____

